

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
at WINCHESTER

EDNA BRIGHT,	)	
	)	
<i>Plaintiff,</i>	)	
	)	Case No. 4:16-cv-55
v.	)	
	)	Judge Mattice
PAUL BRADEN, <i>et al.</i>	)	Magistrate Judge Steger
<i>Defendants.</i>	)	
	)	

**ORDER**

On May 1, 2017, United States Magistrate Judge Christopher H. Steger filed his Report and Recommendation. (Doc. 6). Magistrate Judge Steger recommended that (1) this action be dismissed without prejudice because this Court lacks subject matter jurisdiction under the Tax Injunction Act<sup>1</sup> and the *Rooker-Feldman* doctrine,<sup>2</sup> and (2) Plaintiff's application to proceed *in forma pauperis* be denied as moot.<sup>3</sup> (*Id.* at 3–4).

Plaintiff has filed no objections to the Magistrate Judge's Report and Recommendation.<sup>4</sup> Nevertheless, the Court has conducted a review of the Report and

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<sup>1</sup> See 28 U.S.C. § 1341.

<sup>2</sup> See *Dist. of Columbia Court of Appeals v. Feldman*, 460 U.S. 462 (1983); *Rooker v. Fid. Trust Co.*, 263 U.S. 413 (1923).

<sup>3</sup> The Court notes that Plaintiff filed a nearly identical action in this Court in 2015 in Case No. 4:15-cv-61. The Court dismissed that case on the same grounds upon which it relies today. (See Docs 10, 11 in Case No. 4:15-cv-61). Plaintiff is hereby put **ON NOTICE** that any future cases she may file alleging the same facts discussed in the present Complaint, (Doc. 1), may be summarily dismissed for lack of subject matter jurisdiction.

<sup>4</sup> Magistrate Judge Steger specifically advised Plaintiff that she had 14 days in which to object to the Report and Recommendation and that failure to do so would waive her right to appeal. (Doc. 6 at 6 n.3); see Fed. R. Civ. P. 72(b)(2); see also *Thomas v. Arn*, 474 U.S. 140, 148-51 (1985) (noting that “[i]t does not appear that Congress intended to require district court review of a magistrate's factual or legal conclusions, under a *de novo* or any other standard, when neither party objects to those findings”). Even taking into account the three additional days for service provided by Fed. R. Civ. P. 6(d), the period in which Plaintiff could timely file any objections has now expired.

Recommendation, as well as the record, and it agrees with Magistrate Judge Steger's well-reasoned conclusions.

Accordingly,

- The Court **ACCEPTS** and **ADOPTS** Magistrate Judge Steger's findings of fact, conclusions of law, and recommendations (Doc. 6);
- Plaintiff's Motion for Leave to Proceed *In Forma Pauperis*, (Doc. 4), is hereby **DENIED AS MOOT**; and
- Plaintiff's Complaint, (Doc. 1), is hereby **DISMISSED WITHOUT PREJUDICE**.

**SO ORDERED** this 1st day of June, 2017.

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*/s/ Harry S. Mattice, Jr.*  
HARRY S. MATTICE, JR.  
UNITED STATES DISTRICT JUDGE